

2013 DRAFTING REQUEST

Bill

Received: **10/9/2012** Received By: **jkreye**
Wanted: **As time permits** Same as LRB:
For: **Administration-Budget** By/Representing: **Ley**
May Contact: Drafter: **jkreye**
Subject: **Tax, Other - sales** Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email:
Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

DOA:.....Ley, BB0065 -

Topic:

Deduction on current sales tax return for exemption certificates received after a taxable sale is reported

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/12/2012			_____			
/P1	jkreye 1/15/2013	kfollett 10/16/2012	phenry 10/17/2012	_____	sbasford 10/17/2012		State S&L
/P2		kfollett 1/15/2013	jfrantze 1/15/2013	_____	sbasford 1/15/2013		State S&L

FE Sent For:

<END>

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1/25/12
1/15 *6.1.15*

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/?	jkreye	10/15/12	10/17/12				

FE Sent For:

<END>

Kreye, Joseph

0270

From: Hanaman, Cathlene
Sent: Monday, October 08, 2012 8:38 AM
To: Kreye, Joseph; Shovers, Marc
Subject: FW: Statutory Language Drafting Request

From: Emily.Ley@wisconsin.gov [mailto:Emily.Ley@wisconsin.gov]
Sent: Monday, October 01, 2012 4:21 PM
To: Hanaman, Cathlene
Cc: Frederick, Caitlin - DOA; Ley, Emily A - DOA; Thornton, Scott - DOA
Subject: Statutory Language Drafting Request

Biennial Budget: 2013-15

DOA Tracking Code: BB0065

Topic: Deduction on current sales tax return for exemption certificates recieved after a taxable sale is reported

SBO Team: TLGED

SBO Analyst: Ley, Emily - DOA
Phone: 608-266-7597
E-mail: Emily.Ley@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: Medium

Intent:

Create a provision in sec. 77.585, Wis. Stats, allowing a retailer who receives a sales and use tax exemption certificate after reporting a sale as taxable, to either: claim a deduction on a subsequent sales and use tax return within the same taxable year, or file and amended sales and use tax return for the period in which the transaction was originally reported.

Attachments: False

Please send completed drafts to statlanguage@wisapps.wi.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0270/P1

JK:...

gf

DOA:.....Ley, BB0065 - Deduction on current sales tax return for exemption certificates received after a taxable sale is reported

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

UPS: request
Fix
sheet please

in 10-12-12

Don't Gen

- 1 **AN ACT ...; relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

This bill provides that a retailer who receives a sales and use tax exemption certificate after reporting a sale as taxable may either claim a deduction for the tax amount on a subsequent sales and use tax return or file an amended return for the period in which the transaction was originally reported.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 2 **SECTION 1.** 77.585 (10) of the statutes is created to read: ✓
- 3 77.585 (10) A retailer who receives an exemption certificate after reporting a
- 4 sale as taxable may either claim a deduction for the tax amount on a subsequent ✓

1 return or file an amended return for the period in which the transaction was
2 originally reported.

3 **SECTION 9437. Effective dates; Revenue**

4 (1) EXEMPTION CERTIFICATES. The treatment of section 77.585 (10) of the statutes
5 takes effect on the first day of the 3rd month beginning after publication.

6 (END)



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0270/P1
JK:kjf:ph

RMK

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in 1-15-13

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State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0270/P2

JK:kjf:jf

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